This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

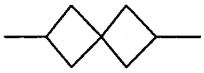
1. (Currently Amended): A process for preparing a compound of formula (I)

$$R\text{-}(A^1\text{-}Z\text{-})_m\ B\text{-}CF_2O\text{-}A^2\text{-}(A^3)_n\text{-}R' \qquad (I)$$

in which

R is alkyl, in which one or more CH_2 groups are optionally replaced, independently of one another, by O, CF_2, CH=CH, CH=CF or CF=CF, with the proviso that peroxide structures O-O and formaldehyde acetals O-CH_2-O are excluded,

A^1 is, independently of one another, 1,4-cyclohexylene, 2,5-1,3-dioxanylene, 1,3-cyclobutylene or



,

A^2 and A^3 are 1,4-phenylene ~~1,4-penylene~~, in which, independently of one another, from one to four hydrogens are optionally replaced by fluorine or one or two CH groups are optionally replaced by N,

Z is a single bond, -CH_2-CH_2-, -CF_2-CF_2-, -CH=CH-, -CF=CF-, -CH=CF- or -CF=CH-,

B is ~~2,6-disubstituted naphthalene, 2,6-disubstituted 5,6,7,8-tetrahydronaphthalene or~~ 2,6-disubstituted trans-decalin,

R' is R, F, OCF_3, OCF_2H, CF_3, Cl, SF_5, CN or NCS, and

m and n are, independently of one another, 0 or 1,

said process comprising the following steps:

a) converting a compound of formula (II)

$$R\text{-}(A^1\text{-}Z\text{-})_mBX \text{ (II)},$$

in which X is halogen or =O, into a carboxylic acid or a salt of a carboxylic acid ~~derivative~~ with elimination of the group X ~~and introduction of a C1 unit~~; and

b) converting said carboxylic acid or salt of a carboxylic acid ~~derivative~~ using a phenol of formula (III)

$$HO\text{-}A^2(\text{-}A^3)_n\text{-}R' \qquad \text{(III)},$$

to obtain a compound of formula (I).

2. (Currently Amended): A process according to Claim 1, wherein said compound of formula (II) is converted into ~~carboxylic acid derivative is~~ a carboxylic acid of the formula (IV), $R\text{-}(A^1\text{-}Z\text{-})_mB\text{-}CO_2H$ (IV), or a salt thereof, and step a) is carried out as follows:

a') a compound of formula (II)

$$R\text{-}(A^1\text{-}Z\text{-})_mBX \text{ (II)},$$

in which X is a halogen, is converted into the corresponding Grignard compound, reacting the resultant Grignard compound with CO_2, and hydrolysing the resultant compound to form the corresponding carboxylic acid of formula (IV)

$$R\text{-}(A^1\text{-}Z\text{-})_mB\text{-}CO_2H \quad \text{(IV)}$$

or a salt thereof.

3. (Previously Presented): A process according to Claim 1, wherein X in formula (II) is selected from the group consisting of Cl, Br and I.

4. (Cancelled):

5. (Previously Presented): A process according to Claim 1, wherein the reaction of the Grignard compound with CO_2 is carried out using gaseous CO_2.

6. (Currently Amended): A process according to Claim 2, wherein in the conversion of ~~an ester is obtained from~~ a the carboxylic acid of formula (IV) using a phenol of formula (III), an ester is obtained by reaction under water-eliminating conditions, and said ester is subsequently converted into an ether ~~a~~ compound of formula (I).

7. (Currently Amended): A process according to Claim 6, wherein said ~~the~~ ether of formula (I) is obtained by conversion of said ester by oxidative fluorodesulfuration.

8. (Currently Amended): A process according to Claim 1, wherein said carboxylic acid or salt of a carboxylic acid ~~derivative~~ is a bis(alkylthio)carbenium salt which is obtained by reacting a carboxylic acid of formula (IV)

$$R\text{-}(A^1\text{-}Z\text{-})_mB\text{-}CO_2H \quad (IV)$$

with an alkylthiol to obtain said bis(alkylthio)carbenium salt, said bis(alkylthio)carbenium salt is then reacted with said phenol of formula (III) to form an orthoester ~~orthester~~, and said orthoester is converted to an ether of formula (I) by oxidative fluorination using an oxidant.

9. (Currently Amended): A process according to Claim 7, the oxidant employed in the oxidative fluorodesulfuration is a compound which liberates halonium ~~equivalents~~.

10. (Previously Presented ended): A process according to Claim 7, wherein the fluorinating agent employed in the oxidative fluorodesulfuration is selected from aliphatic and aromatic amine/ hydrogen fluoride complexes, pyridine/hydrogen fluoride complexes, $NEt_3 \bullet 3HF$, 50% HF in pyridine, melamine•HF and polyvinylpyridine•HF.

11. (Currently Amended): A process according to Claim 6, wherein said ~~the~~ ester is reacted with a fluorinating agent in the presence of an oxidant to give an ether of formula (I) with formation of a thioester as an intermediate.

12. (Currently Amended): A process according to Claim 1, wherein said carboxylic acid or salt of a carboxylic acid ~~derivative~~ is a bis(alkylthio)carbenium salt and step a) is carried out as follows:

a'') a compound of formula (II)

$R\text{-}(A^1\text{-}Z\text{-})_mBX$ (II),

in which X is an =O group, is converted into a bis(alkylthio)carbenium salt by reaction with a suitable sulfur-containing compound.

13. (Currently Amended): A process according to Claim 12, wherein a compound of formula (II) is reacted with an optionally substituted 2-silyl-1,3-dithiane in the presence of a deprotonating compound to obtain a ketene dithioketal which is subsequently converted into said ~~a~~ bis(alkylthio)carbenium salt.

14. (Previously Presented): A process according to Claim 13, said ketene dithioketal is converted into said bis(alkylthio)carbenium salt by acidification and the acid employed for protonation of said ketene dithioketal is of the formula H^+Y.

15. (Previously Presented): A process according to Claim 12, wherein said bis(alkylthio)carbenium salt has a non-coordinating or weakly coordinating anion selected from tetrafluoroborate, hexafluorophosphate, perchlorate and perfluoroalkylsulfonate.

16. (Currently Amended): A process according to Claim 12, wherein said bis(alkylthio)carbenium salt is reacted with said phenol of formula (III) in the presence of an oxidant and a fluorinating agent, and said oxidant is a compound which liberates halonium ~~equivalents~~.

17. (Previously Presented): A process according to Claim 12, wherein said bis(alkylthio)carbenium salt is reacted with said phenol of formula (III) in the presence of an oxidant and a fluorinating agent, and said fluorinating agent is selected from aliphatic and aromatic amine/hydrogen fluoride complexes, pyridine/hydrogen fluoride complexes, $NEt_3 \bullet 3HF$, 50% HF in pyridine, melamine•HF and polyvinylpyridine•HF.

18. (Previously Presented): A process according to Claim 3, wherein X in formula (II) is Br.

19. (Previously Presented): A process according to Claim 8, wherein said alkylthiol is a cyclic alkylthiol.

20. (Previously Presented): A process according to Claim 8, wherein said alkylthiol is ethanedithiol, propanedithiol or 1,2-benzenedithiol.

21. (Currently Amended): A process according to Claim 9, wherein said compound which liberates halonium ~~equivalents~~ is selected from the group consisting of dibromohydantoin, dimethyldibromohydantoin, N-bromosuccinimide, N-iodosuccinimide, 1,3-dibromo-5,5-dimethylhydantoin, SO_2Cl_2, SO_2ClF, nitrosonium and nitronium salts, chloramine T and bromine.

22. (Previously Presented): A process according to Claim 11, wherein the oxidant is a brominating agent.

23. (Currently Amended): A process according to Claim 16, wherein said compound which liberates halonium ~~equivalents~~ is selected from the group consisting of dibromohydantoin, dimethyldibromohydantoin, N-bromosuccinimide, N-iodosuccinimide, 1,3-dibromo-5,5-dimethylhydantoin, SO_2Cl_2, SO_2ClF, nitrosonium and nitronium salts, chloramine T and bromine.

24. (New): A process according to Claim 1, wherein A^1 is 1,4-cyclohexylene, 2,5-1,3-dioxanylene, or 1,3-cyclobutylene.

25. (New): A process according to Claim 1, wherein m and n are each 0.